



Department of Workforce Services (DWS) Single Audit Findings

DECEMBER 15, 2015



Office of the
Utah State Auditor

Scope of Audit

- DWS portion of the statewide federal compliance audit for the fiscal year ended June 30, 2015
 - Low Income Heating Assistance Program
 - Workforce Investment Act
 - Child Care
 - Temporary Assistance for Needy Families
 - Refugee and Entrant Assistance
 - Employment Services
 - Medicaid Third-party Liability & Eligibility



Findings and Recommendations

2014 Audit Results

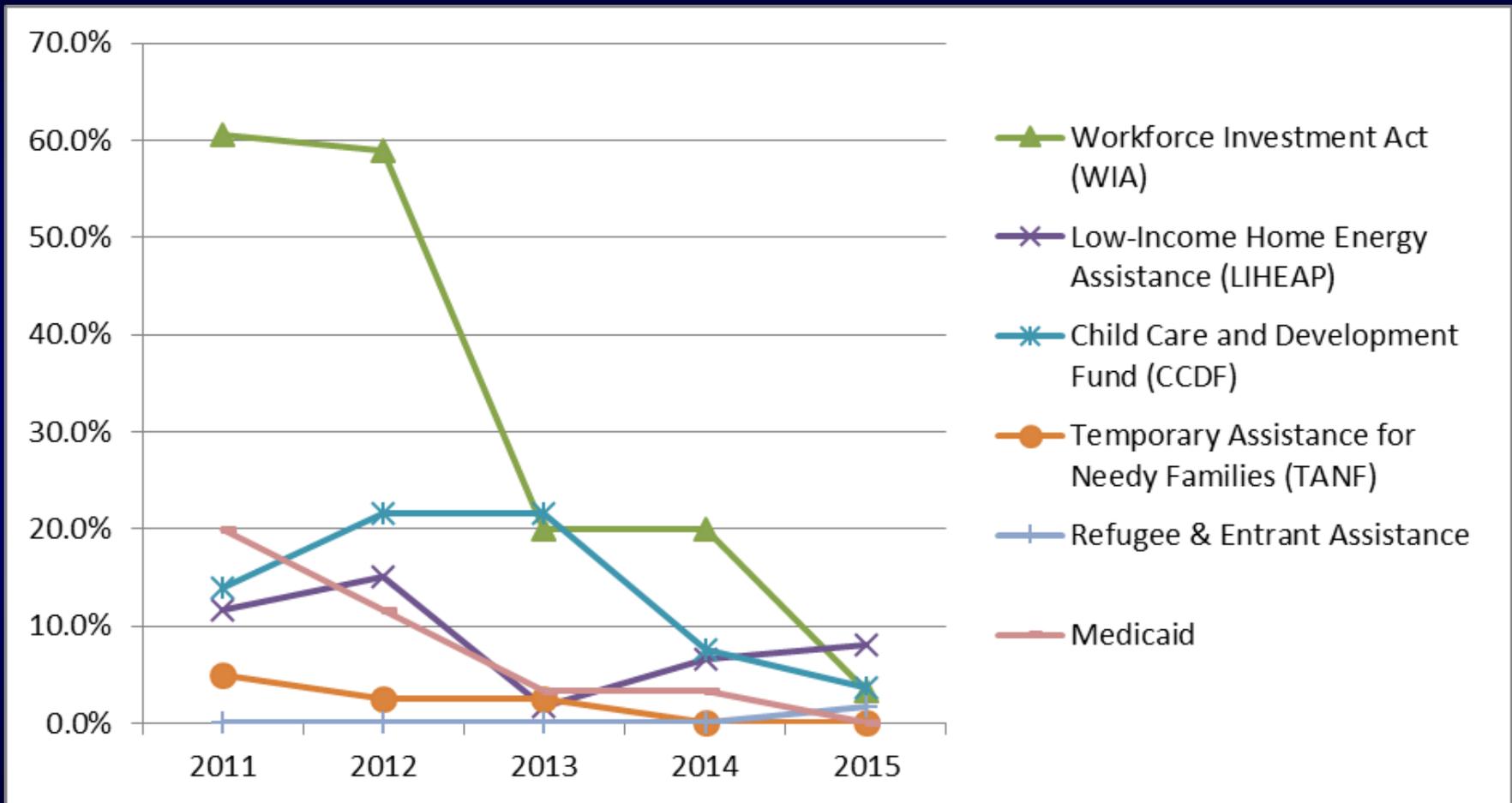
- 12 Findings & Recommendations
- Approximately \$390,000 of questioned costs
- 1 Material Weakness related to Internal Controls
- No Material Noncompliance

2015 Audit Results

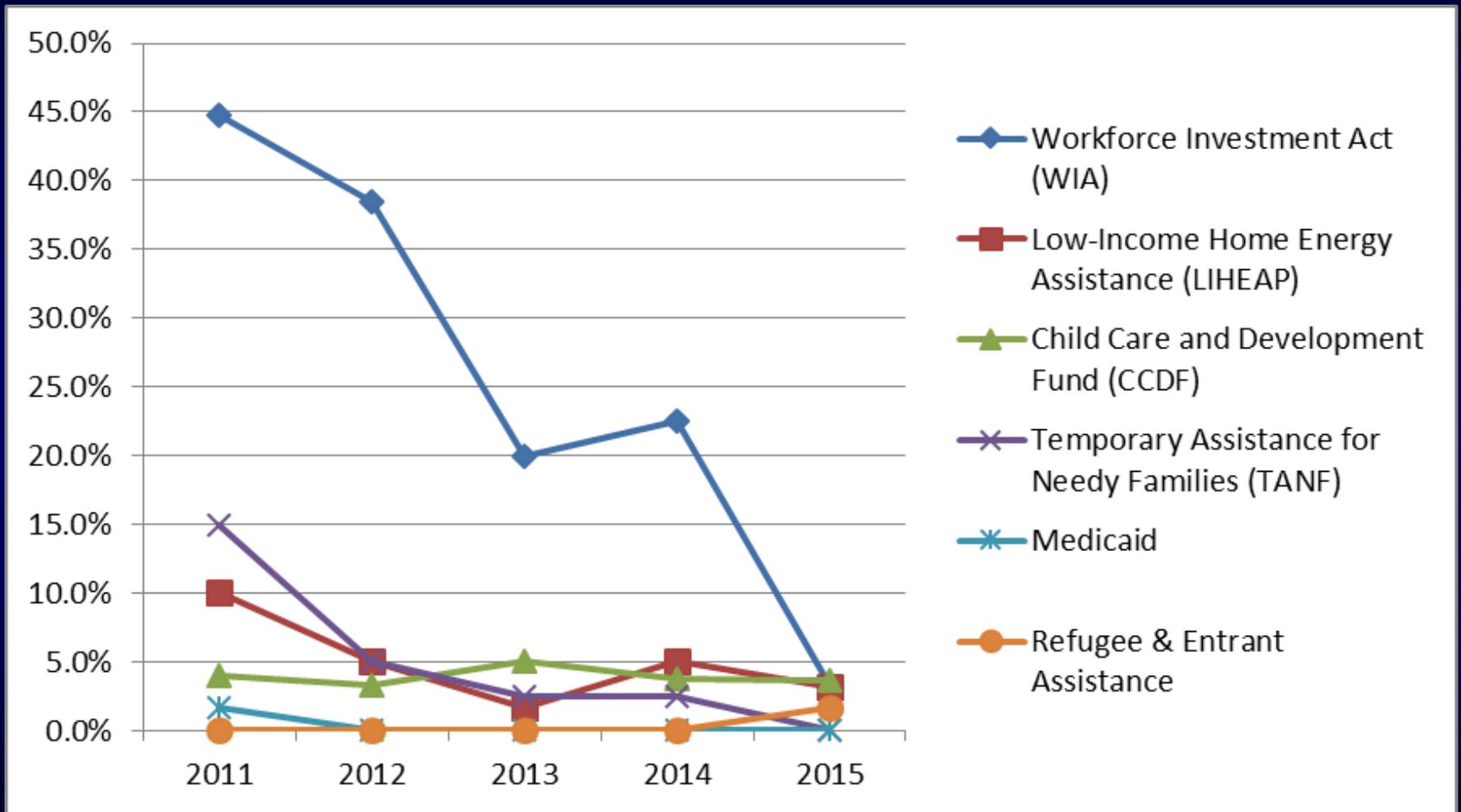
- 12 Findings & Recommendations
- Approximately \$3,900 of questioned costs
- 0 Material Weaknesses related to Internal Controls
- No Instances of Material Noncompliance



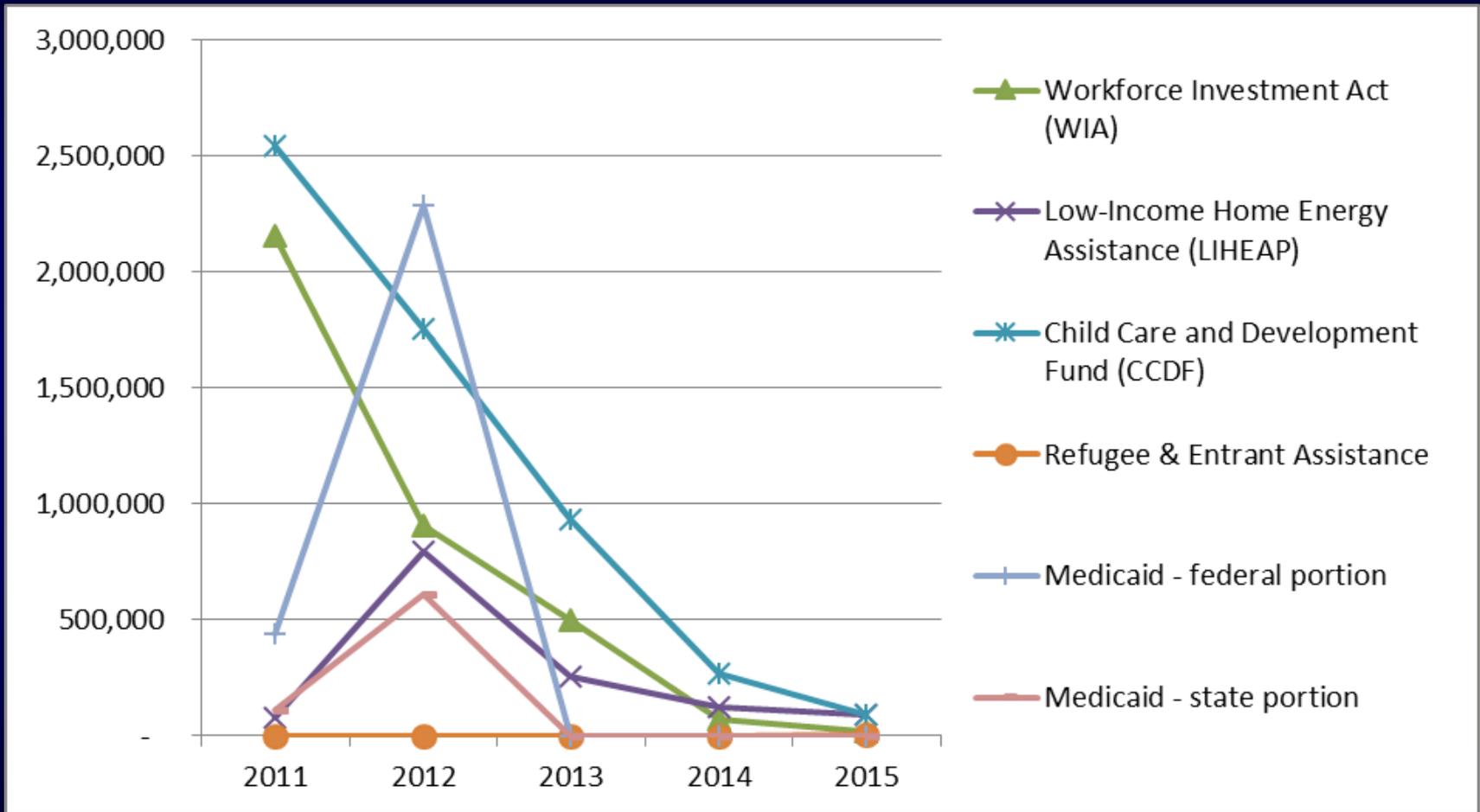
Errors in Cases Tested



Cases Tested with Questioned Costs



Projected Questioned Costs



Other Findings & Recommendations

- Non-compliance with Cash Management Requirements (1 Program)
- Reporting Errors (4 Programs)
- Inadequate Controls over Allocation of Employee Leave (3 Programs)
- Untimely Monitoring of Subrecipient Reports (1 Program)



Summary

- Multiple, extremely large-dollar grants
 - Complex federal program requirements
- Decrease in number of errors identified
 - Multi-year trend for large programs
- Opportunities for continued improvement still exist



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